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BOOK REVIEWS

THEORY AND PRACTICE OF ESTATE ACCOUNTING. By Frederick H. Baugh and William C. Schmeisser McCurlander. Baltimore: 1900.

The object of this book, it is stated, is to give the estate accountant in "handy form" the legal principles on which estate accounting is based. The work is avowedly practical and it may be that some of the clerical forms suggested would be useful to an accountant or book-keeper having to do with the clerical details of an estate. Such forms differ so in the various jurisdictions that an opinion thereon is hazardous. But as no authorities are cited, except three text-books, it is hard to see how this work could be of much use to the legal profession.

W. H. L.

A TREATISE ON THE LAW OF INDEPENDENT CONTRACTORS AND EMPLOYER'S LIABILITY. Including Formation of the Relation, Employers' General and Exceptional Liability, Interliability of Employers and Contractors and their Subordinates. Theophilus J. Moll, of the Indianapolis Bar, Dean of the American Central Law School, Indianapolis. Cincinnati: The W. H. Anderson Co. 1910.

It is difficult to reach any other conclusion than that the volume does not merit being called a "treatise." There seems to be no analysis or discussion by the author of the reasons underlying the decisions collated, and, in many instances, he has omitted the reasons themselves, giving but a brief statement of the action of the Court with regard to the particular set of facts before it.

Apparently the object of the author is to briefly state the law as it has been declared in the various jurisdictions. The major portion of the book considers the liability of the employer, both as to third persons and as to his employees, for the acts of an independent contractor. There is a chapter devoted to the employer's liability to contractors and their servants, while the final chapter deals with the liability of contractors and sub-contractors.

Viewed as an exposition of the decisions on matters within the scope of the title, the book will be found useful. The text is enhanced by notes which contain numerous references to important cases, and it is, therefore, valuable as a digest. The volume shows evidences of commendable industry on the part of the author, and the modest hope expressed in the concluding sentence of the preface that "his effort will be of some service to the profession" cannot fail of realization.

J. T. C.